

Retirement Contribution Compliance Questionnaire

Employer name	County	District number	TRS code	School year 2003-04
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Circle the correct answer. If the answer to Part a of any question is "no," proceed to the next question. Complete both sides of the questionnaire and return it to the Teachers' Retirement System (TRS) with the 2003-04 Employer's Annual Report of Earnings form. Please keep a copy for your records.

- Yes No 1. a. Does the district pay any portion of the 9 percent retirement contributions for any teachers?
 b. If "yes," what percentage is board paid? _____%.
- Yes No 2. a. Does the district pay any portion of the 9 percent retirement contributions for any administrators?
 b. If "yes," what percentage is board paid? _____%.
- Yes No 3. a. Did any substitute or part-time noncontractual teachers receive extra-duty pay?
 Yes No b. If "yes," did any of their extra-duty assignments not require a teaching certificate (e.g., coaching, chaperoning, lunchroom supervising)?
 Yes No c. If "yes," were any extra duties not requiring certification reported to TRS?
4. a. Write the name of one substitute or part-time noncontractual teacher who worked both partial days and full days during the 2003-04 school term.
 _____ b. Write the total number of full days this teacher worked.
 _____ c. Write the total number of partial days this teacher worked.
 _____ d. Write the total number of days paid you reported on the Employer's Annual Report of Earnings form for this teacher.
- Yes No 5. a. Did any substitute teachers have creditable earnings paid from federal funds?
 Yes No b. If "yes," were 10½ percent contributions remitted to TRS on substitute earnings paid from federal funds?
- Yes No 6. a. Were any members on sabbatical leave during the 2003-04 school year?
 Yes No b. If "yes," were Sabbatical Leave Certification forms submitted with the Employer's Annual Report of Earnings form for members on sabbatical?
 Yes No c. If "yes," were earnings reported on the Employer's Annual Report of Earnings form for members on sabbatical?
- Yes No 7. a. In addition to each member's salary, did the district pay any portion of the 0.75 percent member THIS Fund contribution for any TRS-covered employees?
 Yes No b. If "yes," were board-paid member THIS Fund contributions added to and included in earnings reported to TRS?
- Yes No 8. a. Was any portion of the 0.75 percent member THIS Fund contribution deducted from any members' salaries?
 Yes No b. If "yes," were total gross salaries reported to TRS?
- Yes No 9. a. Were any teachers or administrators called to active military duty during the 2003-04 school year?
 b. If "yes," provide the following information for each teacher or administrator called to active military duty.

Name(s)	Date(s) in active military service	Total number of days missed during the 2003-04 school year due to active military service
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Yes	No	10.	a.	Did the district have a flexible benefit plan, in addition to salary, with a cash option or an option such as a tax-sheltered annuity that would qualify as salary under TRS Board Rule 1650.450?
			b.	If "yes," indicate to whom the flexible benefit plan was offered (<i>check one</i>):
				<input type="checkbox"/> all full-time teachers and administrators – same plan <input type="checkbox"/> certain teachers
				<input type="checkbox"/> all full-time teachers and administrators – different plans <input type="checkbox"/> certain administrators
				<input type="checkbox"/> all teachers, but not administrators <input type="checkbox"/> all administrators, but not teachers
				<input type="checkbox"/> other (<i>please explain</i>): _____
			c.	Check the options in the plan or plans (<i>mark all that apply</i>):
				Options for plan that covers:
				<input type="checkbox"/> cash <input type="checkbox"/> dependent care <input type="checkbox"/> tax-sheltered annuity
				<input type="checkbox"/> term life <input type="checkbox"/> health insurance <input type="checkbox"/> medical reimbursement
				<input type="checkbox"/> other (<i>please list</i>): _____
				Options for plan that covers:
				<input type="checkbox"/> cash <input type="checkbox"/> dependent care <input type="checkbox"/> tax-sheltered annuity
				<input type="checkbox"/> term life <input type="checkbox"/> health insurance <input type="checkbox"/> medical reimbursement
				<input type="checkbox"/> other (<i>please list</i>): _____
			d.	What is the amount of the TRS salary option? (<i>Include any portion of board-paid 9 percent TRS contributions applicable to the flexible benefit plan.</i>)
				Teachers: _____ Administrators: _____
Yes	No		e.	Was the amount of the option reported as salary for all participants, including participants choosing benefits such as insurance? (See the TRS <i>Employer Guide</i> .)
Yes	No	11.	a.	Other than through a flexible benefit plan, were contributions in addition to salary made by the district on behalf of any members to a tax-sheltered annuity under the Internal Revenue Code (IRC), Section 403(b), or a deferred compensation plan under IRC Section 457(b) or 401(a)?
Yes	No		b.	If "yes," were all employer-paid contributions to tax-sheltered annuities under IRC Section 403(b) or deferred compensation plans under IRC Section 457(b) or 401(a) reported to TRS?
Yes	No	12.	a.	In addition to a member's salary, did the district make contributions to a nonqualified deferred compensation plan on behalf of any members? (<i>These plans are not under IRC Section 457(b), 403(b), or 401(a). Examples include Rabbi trusts and revocable trusts.</i>)
Yes	No		b.	If "yes," were such contributions included in earnings reported to TRS?
Yes	No	13.	a.	Did any teachers or administrators receive travel or automobile allowances or reimbursements?
Yes	No		b.	If "yes," were these items included in earnings reported to TRS?
Yes	No	14.	a.	Did the district employ retired TRS members (<i>annuitants</i>) in positions requiring certification as a teacher?
Yes	No		b.	If "yes," did any retired member work more than 120 days or 600 hours during the 2003-04 school year (<i>July 1, 2003 – June 30, 2004</i>) in such a position?
Yes	No	15.	a.	Does the district's negotiated agreement or individual employee contracts contain a maximum accumulation limit or cap on sick leave days?
Yes	No		b.	If "yes," were any sick leave days that were lost as a result of the limit or cap reinstated and reported to TRS?

Comments or Questions _____

TRS office use only				
District contact	Auditor	Date	Reviewer	Date

Please keep a copy of this form for your records and return the original to the Teachers' Retirement System.